

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2010-11

Fiscal year	Gasoline					Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Tax Rate ^a as of July	Revenue ^b (In thousands)	Refunds (In thousands)	Taxpayers ^c on June 30	Taxable distributions (In thousands of gallons)	Revenue ^b (In thousands)
1	2	3	4	5	6	7	8
2010-11	14,740,132	.0353	\$5,203,521 ^a	\$5,040	47	121,689	\$2,384
2009-10	14,819,049	.180	2,668,891	3,314	48	120,862	2,252
2008-09	14,823,806	.180	2,678,003	4,080	46	122,836	2,492
2007-08	15,382,454	.180	2,804,134	5,097	46	148,556	3,065
2006-07	15,807,959	.180	2,845,623	5,285	47	149,711	3,042
2005-06	15,873,744	.180	2,871,962	2,839	51	149,197	3,118
2004-05	15,914,755	.180	2,862,296	3,880	37	144,266	2,569
2003-04	15,926,570	.180	2,868,133	4,315	55	135,686	2,189
2002-03	15,530,493	.180	2,825,923	6,140	50	122,646	2,429
2001-02	15,236,683 ^d	.180	2,771,406 ^d	15,719 ^d	48 ^d	120,183	2,447
2000-01	14,870,292	.180	2,700,248	22,868	51	133,204	2,726
1999-00	14,715,765	.180	2,623,631	26,712	66	114,452	2,536
1998-99	14,224,772	.180	2,595,479	17,390	59	94,512	1,917
1997-98	13,926,011	.180	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	.180	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	.180	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	.180	2,394,107 ^e	24,206	106	66,589	1,308
1993-94	13,240,338	.180 ^e	2,320,234 ^e	60,157	111	63,197	1,245
1992-93	13,166,370	.170 ^e	2,171,720 ^e	27,548	119	65,174	1,296
1991-92	13,106,435	.160 ^e	2,028,395 ^e	33,580	132	59,162	1,254
1990-91	13,253,569	.150 ^e	1,869,839 ^e	29,794	139	57,311	1,203
1989-90	13,501,629	.090	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	.090	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	.090	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	.090	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	.090	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	.090	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	.090	1,027,740 ^f	19,086	154	41,025	845
1982-83	10,941,848	.090 ^f	877,130 ^f	17,139	145	37,471	703
1981-82	11,015,230	.070	770,628 ^g	27,572 ^g	131	40,435	860
1980-81	11,185,862	.070	787,106	25,987	102	43,713	891
1979-80	11,316,801	.070	800,012	24,451	94	50,225	988
1978-79	11,916,829	.070	835,947	21,716	77	46,422	915
1977-78	11,571,520	.070	810,020	18,866	76	34,469	692
1976-77	10,995,557	.070	769,978	15,755	84	27,445	551
1975-76	10,530,404	.070	737,100	14,802	77	23,583	474
1974-75	10,141,120	.070	709,899	13,347	72	20,494	411
1973-74	10,019,253	.070	701,400	15,271	49	19,324	390
1972-73	10,223,805	.070	715,683	15,244	49	17,941	360
1971-72	9,748,850	.070	682,482	13,393	48	14,463	292
1970-71	9,232,664	.070	646,312	13,401	58	12,043	245
1969-70	8,939,785	.070	641,268 ^h	13,437	52	8,057 ⁱ	163 ⁱ
1968-69	8,494,055	.070	601,783 ^h	14,596	53		
1967-68	8,057,505	.070	564,038	14,012	63		
1966-67	7,649,738	.070	535,488	15,560	59		
1965-66	7,385,411	.070	529,819 ^j	17,234	63		
1964-65	7,041,337	.070	510,954 ^j	15,981	61		
1963-64	6,732,890	.070 ^k	454,126 ^k	14,680	63		
1962-63	6,331,380	.070	379,883	14,846	71		
1961-62	5,995,532	.070	359,739	15,361	81		
1960-61	5,794,324	.070	347,668	17,268	80		

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2010-11—Concluded

Fiscal year	Gasoline					Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Tax Rate ^a as of July 1st	Revenue ^b (In thousands)	Refunds (In thousands)	Taxpayers ^c on June 30	Taxable distributions (In thousands of gallons)	Revenue ^b (In thousands)
1	2	3	4	5	6	7	8
1959-60	5,626,387 ^l	.060	337,588 ^l	20,814	89		
1958-59	5,404,848	.060	324,295	21,410	88		
1957-58	5,117,693	.060	307,038	20,531	94		
1956-57	4,932,752	.060	295,982	20,786	100		
1955-56	4,734,064	.060	284,152	21,516	100		
1954-55	4,424,151	.060	265,576	26,192	102		
1953-54	4,255,309	.060 ^m	255,305 ^m	26,088	88		
1952-53	4,156,557	.045	187,047	19,175	90		
1951-52	3,878,273	.045	174,527	19,595	100		
1950-51	3,589,902	.045	161,551	15,339	112		
1949-50	3,342,257	.045	150,402		115		
1948-49	3,259,569	.045	146,681		95		
1947-48	3,098,019	.045 ⁿ	139,411 ⁿ		104		
1946-47	2,843,338	.030	85,300		110		
1945-46	2,366,539	.030	70,996		110		
1944-45	1,740,568	.030	52,217		112		
1943-44	1,672,143	.030	50,164		112		
1942-43	1,698,646	.030	50,959		118		
1941-42	2,071,010	.030	62,130		127		
1940-41	1,985,285	.030	59,559		139		
1939-40	1,854,054		55,622		138		
1938-39	1,756,518	.030	52,696		136		
1937-38	1,719,722	.030	51,592		139		
1936-37	1,686,428	.030	50,087		179		
1935-36	1,577,360	.030	48,848		116		
1934-35	1,344,179	.030	39,922		104		
1933-34	1,352,961	.030	40,183		83		
1932-33	1,297,028	.030	38,522		75		
1931-32	1,377,715	.030	40,918		88		
1930-31	1,418,857	.030	42,140		92		
1929-30	1,300,266	.030	38,618		87		
1928-29	1,160,155	.030	34,457		84		
1927-28	1,065,068	.030 ^o	30,693 ^o		61		
1926-27	967,168	.020	19,150		84		
1925-26	858,936	.020	17,007		93		
1924-25	758,592	.020	15,020		63		
1923-24	500,882	.020 ^p	9,917 ^p		84		

- a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The BOE is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged.
- b. Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2010, there were 84 suppliers who incurred no tax liabilities.
- d. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- e. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84, including interest and penalties.
- g. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of \$1,108,000, including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000).
- k. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267, including interest and penalties.
- l. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)
- m. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000, including interest and penalties.
- n. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- o. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- p. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.